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STATE OF MONTANA
Office of the Legislative Auditor
Report to the Legislature
MONTANA ADVISORY COUNCIL FOR
VOCATIONAL EDUCATION
Report on the Examination of Financial Statements
Two Fiscal Years Ended June 30, 1983



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Report to the Legislature

MONTANA ADVISORY COUNCIL FOR
VOCATIONAL EDUCATION

Report on the Examination of Financial Statements
Two Fiscal Years Ended June 30, 1983



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APPOINTIVE OFFICIALS
ADVISORY COUNCIL FOR VOCATIONAL EDUCATION
AS OF JUNE 30, 1983

<u>Council Member</u>	<u>Area Represented</u>	<u>Term Expires</u>
Senator George McCallum Chairperson	Agriculture	6/30/85
Colonel Gordon Simmons Vice Chairperson	Special Needs District	6/30/85
Jane Hedstrom	Vocational Teachers	6/30/83
Wendy J. Keating	Management	6/30/83
Forrest "Buck" Boles	State Manpower Services Council	6/30/84
Dr. Alex Capdeville	Postsecondary Vocational Education	6/30/84
A.R. "Ray" Collins	Vocational Guidance	6/30/84
Mark Etchardt	General Public/Knowledge of Poor and Disadvantaged	6/30/84
Ralph Godtland	Industrial/Economic Development	6/30/84
Susan Gust	Vocational Students	6/30/84
Nora Hanson	Physical/Mental Handicapped	6/30/84
Elena Korsmoe	Knowledge of Sex Stereo- typing and Minorities	6/30/84
John Pinsker	School Board Member	6/30/84
Avis Ann "Sanny" Tobin	Management	6/30/84
Rev. William J. Wholers	State Correctional Institutions	6/30/84
Dr. Robert Hokom	Community Colleges	6/30/85
Dr. Jon Jourdonnais	Management	6/30/85
Peggy MacDonald	Comprehensive Secondary Programs	6/30/85
J. Gregory Plese	Non-Profit Private Schools	6/30/85
Dr. Virgil Poore	Superintendents	6/30/85
Keith Richardson	Labor	6/30/85
James Schultz	Comprehensive Secondary Programs	6/30/85
J. Melvin Williams	Special Knowledge of Vo-Ed	6/30/85

ADMINISTRATIVE OFFICIALS

(Current Officials Followed by Predecessor)

Kathryn Penrod	Executive Director
Dr. Mary Thoman	
Kristine Roby	Administrative Assistant
Gail Stockwell	

SUMMARY OF RECOMMENDATIONS

This listing serves as a means of summarizing the recommendations contained in the report and the audited agency's reply.

	<u>Page</u>
<u>Recommendation #1</u>	
A. Require that all termination pay be approved by the chairperson of the Advisory Council for Vocational Education.	3
Agency Reply: Concur. See page 17.	
B. Request a refund from the individual who was overpaid.	3
Agency Reply: Concur. See page 17.	
<u>Recommendation #2</u>	
Charge the SWCAP indirect costs of its federally supported program and deposit the reimbursements into the state General Fund.	5
Agency Reply: Concur. See page 17.	
<u>Recommendation #3</u>	
Properly defer federal revenue in accordance with generally accepted accounting principles and state accounting policy.	6
Agency Reply: Concur. See page 17.	

INTRODUCTION

We performed a financial compliance audit of the Montana Advisory Council for Vocational Education for the two fiscal years ended June 30, 1983.

The objectives of our audit were to: 1) determine if the council's financial statements present fairly its financial position on June 30, 1983 and the results of operations for the two fiscal years then ended; 2) determine if the council complied with significant applicable laws and regulations; and 3) provide recommendations for improvement in management and internal controls.

In accordance with section 5-13-307, MCA, we analyzed the costs of implementing the recommendations made in this report. If we determined that significant costs are associated with implementation of a recommendation, we disclose the cost in each report section.

We thank the Executive Director and Administrative Assistant for their assistance and cooperation during the audit.

BACKGROUND

The Montana Advisory Council for Vocational Education is a federally funded agency formed under the statutory authority contained in section 2-15-122, MCA. The council was created in 1969 pursuant to federal law 20 U.S.C.A., section 1244, which requires each state to establish a state advisory council in order to receive federal vocational education funds. The council functions in an advisory capacity to the Office of the Superintendent of Public Instruction on vocational education matters. The council's purpose is to ensure that vocational programs, services, and activities in Montana are functioning efficiently and are available to all persons who need and can benefit from them.

At June 30, 1983 the council had 23 members which represent various occupations, backgrounds, and geographic locations in the state. The diversity of membership is a federal requirement to facilitate input from all sectors of Montana's citizens.

Under federal guidelines, the council serves as advisor to the "sole state agency or board" responsible for vocational education. As of July 1, 1979, the Legislature designated the Office of Public Instruction as the agency to serve in this capacity.

The major responsibilities of the council are:

1. To advise the sole state agency (a) in the development of the five-year State Plan for Vocational Education and the annual program, and (b) on policy matters arising out of the administration of these plans and reports;
2. To evaluate vocational education programs services, and activities and publish and distribute the results thereof;
3. To assist the sole state agency in developing plans for evaluations of vocational education and to monitor these evaluations;
4. To prepare and submit through the sole state agency to the U.S. Commissioner of Education and to the National Advisory Council an annual evaluation report;
5. To consult with the State Manpower Services Council, and identify vocational education and employment and training needs of the state and assess the extent to which vocational education, employment training, vocational rehabilitation, special education, and other programs assisted under federal law and related Acts represent a consistent, integrated, and coordinated approach;
6. To comment at least annually on the reports of the State Manpower Services Council; and
7. To provide technical assistance to eligible vocational fund recipients and local advisory councils as may be requested by the recipients to establish and operate local advisory councils.

The council employs two staff members to assist in carrying out these responsibilities.

RECOMMENDATIONS OF PRIOR AUDIT

Our office performed an audit of the council for the two fiscal years ended June 30, 1981. The report contained two recommendations which are still applicable to current council operations. The

council concurred with both of the recommendations. Of the two recommendations, one has been implemented. The revenue recognition section, as noted on page 5, addresses the recommendation not implemented.

TERMINATION PAY

During our testing of termination payments made by the council, we noted an overpayment of \$602 to one employee. The employee was terminated one week before the end of the two-week pay period but received pay for the entire two weeks. State law requires that employees only be paid for those hours actually worked.

The council employs two individuals. Segregation of duties in an agency this small is not practical. However, the overpayment could have been detected if the termination pay was approved by someone other than the employee who received payment. The chairperson of the Advisory Council for Vocational Education would be an appropriate approving official.

We question the allowability of the overpayment for federal reimbursement. The council should request a refund of the \$602 from the individual who was overpaid.

RECOMMENDATION #1

WE RECOMMEND THE COUNCIL:

- A. REQUIRE THAT ALL TERMINATION PAY BE APPROVED BY THE CHAIRPERSON OF THE ADVISORY COUNCIL FOR VOCATIONAL EDUCATION.
- B. REQUEST A REFUND FROM THE INDIVIDUAL WHO WAS OVERPAID.

FEDERAL GRANT COMPLIANCE

Our audit of federal moneys was performed in accordance with the requirements in the U.S. Office of Management and Budget (OMB) Circular A-102, Attachment P. This circular provides for independent audits of financial operations, including compliance with certain federal laws and regulations.

We reviewed major compliance areas in the Advisory Council for Vocational Education grant. The areas reviewed included compliance with specific grant provisions regarding reporting requirements and cost allowability. We questioned the allowability of an overpayment of \$602 to one employee as discussed in the above section.

In our federal compliance testing, we noted the fiscal year 1981-82 Financial Status Report did not agree to the expenditures recorded on the accounting records. The difference of \$2,612 was reported in the following fiscal years status report.

Nothing came to our attention that causes us to believe untested compliance issues are not in accordance with applicable laws and regulations.

As a result of our audit, it is our opinion that the deficiencies noted did not significantly affect the successful operations of the program or the allowability of costs in conformity with program regulations.

Indirect Cost Reimbursement

The council did not negotiate a reimbursement rate for recovery of indirect costs associated with its program which is supported by federal funds. The council received federal funds during fiscal years 1981-82 and 1982-83 of \$94,000 in each year. These federal receipts could provide reimbursement of state indirect costs. By obtaining reimbursement of these costs through the federal grant, state funds would not be used to pay these costs.

Section 17-3-111, MCA, requires that agencies negotiate agreements with the federal government to recover, to the fullest extent possible, indirect costs of administering federal grants. The Statewide Cost Allocation Plans (SWCAP) for fiscal years 1981-82 and 1982-83 identify Advisory Council for Vocational Education indirect costs of \$1,041 and \$1,005, respectively, for services rendered by other state agencies.

The total SWCAP costs are applicable to the administration of the council's federal grant. Reimbursements received by the agencies for SWCAP costs are to be deposited in the state General

Fund. As of October 1983 the council has not deposited any money to the state General Fund for SWCAP costs.

RECOMMENDATION #2

WE RECOMMEND THE COUNCIL CHARGE THE SWCAP INDIRECT COSTS OF ITS FEDERALLY SUPPORTED PROGRAM AND DEPOSIT THE REIMBURSEMENTS INTO THE STATE GENERAL FUND.

REVENUE RECOGNITION

The Advisory Council for Vocational Education accounting records reflect a fund balance at June 30, 1982 and 1983 in the Special Revenue Fund. A balance should not exist at the end of the state fiscal year.

Federal moneys are received on a quarterly advance basis. The council records revenue on the Statewide Budgeting and Accounting System (SBAS) when the funds are received from the federal government. This procedure does not allow the matching of revenue with related expenditures or recognition of revenue when earned, as required by generally accepted accounting principles.

State policy and generally accepted accounting principles require that revenue should be deferred to the next fiscal year for advances of federal funds not earned at fiscal year-end.

The council does not report revenue on SBAS in accordance with state accounting policy cutoff procedures. The council had unearned revenue at the beginning and end of each fiscal year audited. All agencies' records maintained on SBAS will be combined into one set of statewide financial statements effective July 1, 1983. Therefore, it is important that all agencies properly report financial activity at the state's fiscal year-end.

Because of this error, deferred revenue is understated by \$34,472 for fiscal year 1982-83. Fund balance is overstated by \$33,744 and \$34,472 in fiscal year 1981-82 and 1982-83, respectively. The agency adjusted the fiscal year 1981-82 and 1982-83 financial statements for this error.

RECOMMENDATION #3

WE RECOMMEND THE COUNCIL PROPERLY DEFER FEDERAL REVENUE IN ACCORDANCE WITH GENERALLY ACCEPTED ACCOUNTING PRINCIPLES AND STATE ACCOUNTING POLICY.

INTERNAL CONTROL REVIEW

We have examined the financial statements of the Montana Advisory Council for Vocational Education for the two fiscal years ended June 30, 1983. We issued our opinion dated October 11, 1983 on these statements. As part of our examination, we made a preliminary study and evaluation of the systems of control of the council. Our study evaluated the systems as required by generally accepted governmental auditing standards for financial and compliance audits. We classified the controls in the following categories:

1. expenditures and payroll;
2. cash;
3. property, plant, and equipment; and
4. revenue.

We did not test the internal controls for the Advisory Council for Vocational Education because we determined the audit could be performed more efficiently by performing substantive tests. We did not evaluate the control systems to the extent necessary to give an opinion on either individual segments or the systems as a whole.

The management of the Montana Advisory Council for Vocational Education is responsible for establishing and maintaining systems of accounting control. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of control procedures. The objectives of a system are to provide management with reasonable assurance that: 1) assets are safeguarded against loss from unauthorized use or disposition; 2) transactions are executed in accordance with management's authorization; and 3) transactions are recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Inherent

limitations in any system of controls may cause errors or irregularities to remain undetected. The current system evaluations should not be used to project to future periods since the procedures may become inadequate or compliance with them may deteriorate.

The limited purpose of our study described in the first paragraph would not necessarily disclose all material weaknesses in the systems. Accordingly, we do not express an opinion on the systems of controls used by the Montana Advisory Council for Vocational Education.

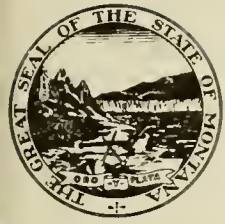
The preceding three paragraphs are intended solely for the use of management and the legislature and should not be used for any other purpose. This restriction as to use is not intended to limit the distribution of this document which, upon acceptance by the Legislative Audit Committee, is a matter of public record.

AUDITOR'S REPORT AND FINANCIAL STATEMENTS

STATE OF MONTANA

Office of the Legislative Auditor

STATE CAPITOL
HELENA, MONTANA 59620
406/449-3122



ROBERT R. RINGWOOD
LEGISLATIVE AUDITOR

DEPUTY LEGISLATIVE AUDITORS:

JAMES H. GILLET
FINANCIAL/COMPLIANCE AUDITS

SCOTT A. SEACAT
PERFORMANCE AUDITS

STAFF LEGAL COUNSEL

JOHN W. NORTHEY

The Legislative Audit Committee
of the Montana State Legislature:

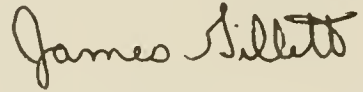
We have examined the financial statements of the Advisory Council for Vocational Education as of and for each of the two fiscal years ended June 30, 1983, as shown on pages 10 through 15. Our examination was made in accordance with generally accepted governmental auditing standards for financial and compliance audits and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the financial statements referred to in the first paragraph present fairly the financial position of the Advisory Council for Vocational Education as of June 30, 1983, and the results of operations and changes in fund balances for each of the two fiscal years then ended, in conformity with generally accepted accounting principles which have been applied on a consistent basis.

Our examination was made for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying Schedule of Federal Grant Receipts and Expenditures is presented for additional analysis and disclosure purposes and is not a required part of the basic financial statements of the Advisory Council for Vocational Education. The schedule has been subjected to the tests and auditing procedures applied in the examination of

the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

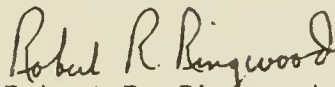
Respectfully submitted,

A handwritten signature in dark ink, appearing to read "James H. Gillett". The signature is fluid and cursive, with the first name "James" being more prominent.

James H. Gillett, CPA
Deputy Legislative Auditor

October 11, 1983

Approved:

A handwritten signature in dark ink, appearing to read "Robert R. Ringwood". The signature is cursive, with the first name "Robert" being the most legible part.

Robert R. Ringwood
Legislative Auditor

ADVISORY COUNCIL FOR VOCATIONAL EDUCATION
COMBINED BALANCE SHEET
ALL FUNDS TYPES AND ACCOUNT GROUP
JUNE 30, 1983

	GOVERNMENTAL FUND TYPE	ACCOUNT GROUP
	Special Revenue Fund	General Fixed Assets
<u>ASSETS</u>		
Cash	\$38,199	
Accounts Receivable	74	
Expense Advance to Employees	194	
Office Equipment		\$5,507
Total Assets	<u>\$38,467</u>	<u>\$5,507</u>
 <u>LIABILITIES & FUND EQUITY</u>		
Liabilities:		
Accounts Payable	\$ 3,847	
Accrued Expenditure	148	
Deferred Revenue	<u>34,472</u>	
Total Liabilities	<u>38,467</u>	<u>-0-</u>
Fund Equity:		
Investment in		
General Fixed Assets		\$5,507
Fund Balance	<u>-0-</u>	
Total Liabilities & Fund Equity	<u>\$38,467</u>	<u>\$5,507</u>

The accompanying notes are an integral part of this financial statement.

ADVISORY COUNCIL FOR VOCATIONAL EDUCATION
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - ALL FUNDS
FISCAL YEAR ENDED JUNE 30, 1983

	<u>GOVERNMENTAL FUND TYPE</u>		
	<u>Special Revenue Fund</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
REVENUES:			
Federal Assistance	\$85,000	\$93,272	\$8,272
Total Revenues	<u>85,000</u>	<u>93,272</u>	<u>8,272</u>
EXPENDITURES:			
Administration	94,000	93,074	926
Total Expenditures	<u>94,000</u>	<u>93,074</u>	<u>926</u>
EXCESS OF CURRENT REVENUE OVER (UNDER) CURRENT EXPENDITURES	(9,000)	198	9,198
Prior Year Adjustments	(198)	(198)	-0-
FUND BALANCE, JULY 1, 1982	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
FUND BALANCE, JUNE 30, 1983	<u>\$(9,198)</u>	<u>\$ -0-</u>	<u>\$9,198</u>

The accompanying notes are an integral part of this financial statement.

ADVISORY COUNCIL FOR VOCATIONAL EDUCATION
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - ALL FUNDS
FISCAL YEAR ENDED JUNE 30, 1982

	<u>GOVERNMENTAL FUND TYPE</u>		
	<u>Special Revenue Fund</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
REVENUE:			
Federal Assistance	<u>\$103,500</u>	<u>\$92,575</u>	<u>\$(10,925)</u>
Total Revenue	<u>103,500</u>	<u>92,575</u>	<u>(10,925)</u>
EXPENDITURES:			
Administration	<u>94,000</u>	<u>92,575</u>	<u>1,425</u>
Total Expenditures	<u>94,000</u>	<u>92,575</u>	<u>1,425</u>
EXCESS OF CURRENT REVENUE OVER (UNDER) CURRENT EXPENDITURES	9,500	-0-	(9,500)
FUND BALANCE, JULY 1, 1981	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
FUND BALANCE, JUNE 30, 1982	<u>\$ 9,500</u>	<u>\$ -0-</u>	<u>\$ (9,500)</u>

The accompanying notes are an integral part of this financial statement.

ADVISORY COUNCIL FOR VOCATIONAL EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEARS ENDED JUNE 30, 1982 AND 1983

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The preceding financial statements were prepared from the Statewide Budgeting and Accounting System (SBAS).

Basis of Accounting

The state of Montana utilizes the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when received in cash unless susceptible to accrual or deferral, and expenditures are recorded when a valid obligation is incurred.

Revenues are susceptible to accrual if they are measurable and available to finance expenditures of the fiscal period or are not received at the normal time of receipt. Revenues are deferred if material and received before the "normal" time of receipt, or if received for a particular activity and the expense for the activity has not been incurred prior to fiscal year-end.

2. FUND TYPES

The state of Montana accounts are organized utilizing a fund structure outlined in section 17-2-102, MCA. For financial representation, these funds have been additionally classified according to the recommended format established by the National Council on Governmental Accounting (NCGA), Governmental Accounting and Financial Reporting Principles, Statement 1.

Governmental Fund Type

Special Revenue Fund - to account for the proceeds of specific revenue sources that are restricted to expenditures for specified purposes. Revenue from other governmental entities in the form of grants and reimbursements are restricted to expenditures for specified purposes. These revenues are recorded in the Federal and Private Revenue Fund.

3. PENSION PLAN

During the audit period, the council employees participated in the Public Employees' Retirement System (PERS). The plan is contributory. The council's contribution to the plan for the year ended June 30, 1982 was \$2,423 and \$2,739 for the year ended June 30, 1983. Currently both employees participate in PERS. At June 30, 1982, PERS was actuarially sound. The unfunded past service costs and the actuarially computed value of the vested benefits are readily available for members of the plans employed by the council.

4. INSURANCE

The department is insured through the insurance plan administered by the Department of Administration.

5. VACATION AND SICK LEAVE

The council's employees accrue vacation and sick leave in accordance with state law. In the event of termination, an employee is paid for 100 percent of accumulated vacation leave and 25 percent of accumulated sick leave. The liability amount associated with accumulated vacation and sick leave at June 30, 1983 is \$1,529.

6. METHOD OF VALUING EQUIPMENT

The council maintains a list of office equipment that is purchased for less than \$200 per item. This equipment inventory valued at \$639 was included in the 1981 Combined Balance Sheet as a part of fixed assets. The present council procedure has been revised. The fixed assets now include only items purchased for more than \$200. The office equipment items previously included have been removed from the fixed assets on the 1983 Combined Balance Sheet. The council records its office equipment at cost.

7. INVENTORIES

There is no recorded asset for supplies inventory. Supplies are expensed at the time of purchase.

8. BUDGETARY REPORTING

The annual appropriation process for planning and controlling financial operations is set for each fiscal year of the biennium by the legislature. At each fiscal year-end the Special Revenue Fund appropriations revert to the fund of original appropriation. The reverted amount may be spent in the subsequent year for valid prior obligations.

Budget amendments may be obtained to spend funds that were not available for consideration by the Legislature but have become available from sources other than the state's General Fund.

ADVISORY COUNCIL FOR VOCATIONAL EDUCATION
SCHEDULE OF FEDERAL GRANTS RECEIPTS AND EXPENDITURES
FISCAL YEARS ENDING JUNE 30, 1982 AND 1983

Federal Grantor Agency: United States Department of Education

	<u>Award Amount</u>	<u>Receipts</u>	<u>Expenditures</u>
Fiscal year 1981 grant received in 1981 expended in fiscal year 1982			\$ 32,451
Fiscal year 1982 grant received and expended	\$94,000	\$ 94,000	57,512
Fiscal year 1982 grant received in 1982 expended in fiscal year 1983			36,488
Fiscal year 1983 grant received and expended	94,000	<u>94,000</u>	<u>56,587</u>
Total		<u>\$188,000</u>	<u>\$183,038</u>

AGENCY RESPONSE



MONTANA ADVISORY COUNCIL FOR VOCATIONAL EDUCATION

Kathryn M. Penrod
Executive Director

RECEIVED

OCT 27 1983

October 26, 1983

MONTANA LEGISLATIVE AUDITOR

Robert Ringwood
Legislative Auditor
State Capitol
Helena, Montana 59620

Dear Mr. Ringwood:

The Chairman and the Executive Director of the Montana Advisory Council for Vocational Education have received and reviewed the "Report on the Examination of Financial Statements" for the two fiscal years ending June 30, 1982 and June 30, 1983.

The Council concurs with Recommendation 1. In the future, all termination pay will be approved by the Chairman of the State Advisory Council. The Council will also request by certified letter, a refund from the individual who was overpaid.

The Council concurs with Recommendation 2. The Council will amend their Fiscal Year 84 budget to include indirect costs. The SWCAP indirect costs charges will be included in future Council budgets submitted to the Department of Education for federal approval.

The Council concurs with Recommendation 3. The Council staff will initiate the procedure of properly deferring revenue at the end of a fiscal year. The staff will continue to maintain close communication with the state Accounting Department to insure proper accounting of Council funds.

Thank you for conducting the audit and for the helpful assistance given to the Council staff. Your patience and willingness to answer questions was appreciated.

Sincerely,

Kathryn M. Penrod, Executive Director

George McCallum, Chairman

